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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX, ACT & RULES, 2017 -
TO AMENDMENT G.O.Ms.No.588, REVENUE (COMMERCIAL TAXES-II)
DEPARTMENT, DATED: 12.12.2017.

[G.O.Ms.No.80, Revenue (Commercial Taxes), 11th March, 2025.]

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.12/2017 - Central Tax (Rate), dated 28.06.2017.
3. GO.Ms.No.588, Revenue(CT-II) Department, dated 12.12.2017.
4. Notification No.08/2024 - Central Tax (Rate), dated 08.10.2024.
5. G.O.Ms.No.265, Revenue(CT) Department, 07.11.2024.
6. Notification No.06/2025-Central Tax (Rate), dated 16.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Ref No.REV03-12/82/2025-GST SEC - CCT, dated.12.02.2025.

ORDER:

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, here by makes the following amendment further to amend the notification issued in G.O.Ms.No.588, Revenue(CT-II) Department, namely:-

AMENDMENT

(i). In the said notification, in the table, -

- (A) against serial number 25A, in column (3), for the words "transmission and distribution" wherever occurring, the words "transmission or distribution" shall be substituted;
- (B) after serial number 36 A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles	Nil	Nil"

- (C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

"(f) a training partner approved by the National Skill Development Corporation,"

(ii). in paragraph 2 of the said notification,-

- (A) item (w) shall be omitted with effect from the 1st day of April, 2025;
- (B) after item (zj), the following item shall be inserted, namely: -

"(zja) "insurer" has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).".

PEEYUSH KUMAR,
Principal Secretary to Government.